Michigan Department of Treasury
(Rev. 7-04)

TEST FINAL
10/22/04

2004
C-8044

2004 MICHIGAN Single Business Tax Simplified Return

Issued under authority of P.A. 228 of 1975.

This form may be used instead of the standard Form C-8000, *Single Business Tax Annual Return*, if all of the following conditions apply:

- Gross receipts do not exceed $9,000,000.
- Adjusted business income, after loss adjustment, does not exceed $475,000 ($95,000 for individuals).
- No shareholder or officer has allocated income, after loss adjustment, of more than $95,000. Attach Form C-8000KC.
- No partner has distributive income, after loss adjustment, of more than $95,000. Attach Form C-8000KP.
- Filer is not a member of a controlled group or entity under common control.
- Filer is not filing a consolidated return.
- Filer is not apportioning business activity.

▶ **1.** This return is for calendar year **2004** or for the following tax year

Beginning Date — month / year   Ending Date — month / year

▶ **5.** Federal Employer ID Number (FEIN) or TR Number

2. Name (Type or Print)

DBA

Street Address

City, State, ZIP Code

▶ **6.** If discontinued, enter effective date

▶ **7.** Organization Type (check one)

a. ☐ Individual   b. ☐ Fiduciary
c. ☐ Professional Corp.   d. ☐ S Corp.
e. ☐ Other Corp.   f. ☐ Partnership/ LLC-Partnership
g. ☐ Limited Liability Company-Corporation

3. Business start date

4. Principal Business Activity

8.	Gross receipts	▶ **8.** _____
9.	Business income	▶ **9.** _____
10.	Carryover or carryback of net operating loss or capital loss (cannot be a negative number)	▶ **10.** _____
11.	Compensation and director fees of active shareholders or officers from C-8000KC, lines 6 & 7	▶ **11.** _____
12.	**Adjusted Business Income.** Add lines 9 - 11. If negative, enter zero on line 13	12. _____
13.	**Tax Before All Other Credits.** Multiply line 12 by 2.0% (.02)	▶ **13.** _____
14.	**Unincorporated/S Corp. Credit.** Multiply line 13 by percent from table in the instructions	14. _____
15.	**Tax After Nonrefundable Credits.** Subtract line 14 from line 13	▶ **15.** _____
16.	Overpayment credited from prior year	16. _____
17.	Estimated tax payments	17. _____
18.	Tax paid with request for extension	18. _____
19.	Refundable credits from C-8000MC, line 14	19. _____
20.	Total. Add lines 16 - 19	▶ **20.** _____
21.	**Tax Due.** Subtract line 20 from line 15. If less than zero, leave blank	▶ **21.** _____
22.	Underpaid estimate penalty and interest from C-8020, line 28 or 40 whichever applies	22. _____
23.	Annual return penalty at ____% = _____ and interest = _____	23. _____
24.	**Payment Due.** Add lines 21 - 23 **PAY**	▶ **24.** _____
25.	OVERPAYMENT. Subtract line 15 from line 20	25. _____
26.	Enter the amount of overpayment on line 25 to be refunded **REFUND**	▶ **26.** _____
27.	Enter the amount of overpayment on line 25 to be credited forward	▶ **27.** _____

TAXPAYER'S DECLARATION

I declare under penalty of perjury that this return is true and correct to the best of my knowledge.

I authorize Treasury to discuss my return with my preparer. ☐ Yes ☐ No

Taxpayer's Signature

Print or Type Taxpayer's Name   Date

Title

PREPARER'S DECLARATION

I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's Signature

Print or Type Preparer's Name   Date

Business Address, Phone and Identification Number

WITHOUT PAYMENT - Mail return to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 24 and mail check and return to:

Michigan Department of Treasury
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make check payable to "State of Michigan" and print the FEIN and "SBT" on the front of check. Do not staple check to return.

Due Date: April 30 or by the last day of the 4th month after the close of the tax year.

TEST # 2

2004
C-8000KC

2004 MICHIGAN SBT Schedule of Shareholders and Officers
For all corporations claiming statutory exemption or small business credit TEST FINAL 10/22/04

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number

PART 1: SHAREHOLDERS AND OFFICERS - See instruction booklet.

3A. Shareholder (including corporation and trust) or officer name (Last, First, Initial)	B. Social Security Number	C. If an officer, check here.	D. % Time	E. % Stock	F. % Stock with attribution	G. % Stock from col. F less any attribution between 2 active shareholders
a.						a.
b.						b.
c.						c.
d.						d.
e.						e.
f.						f.
g.						g.
h.						h.

☞ % of stock (not listed above) owned by shareholders who own less than 20% and receive no compensation. %

| Continue below using same lines a through h references. | Total | 100% | |

H. Dividends -used to determine active shareholders	I. Salaries, wages and/or director fees	J. Employee insurance plans, pensions, etc.	K. Total compensation and director fees for officers and/or shareholders -add columns I & J	L. Share of business income/loss -Form C-8000C, line 6 x column G.	M. Total shareholder/ officer income -add columns K & L.
a.					a.
b.					b.
c.					c.
d.					d.
e.					e.
f.					f.
g.					g.
h.					h.

If more space is needed, attach additional C-8000KC forms. Identify each additional form and complete Part 1.

PART 2: STATUTORY EXEMPTION - See definition of qualified shareholder in the instruction booklet.

4. Qualified shareholders. Add the number of qualified shareholders from Part 1.
   Enter here and on C-8043, line 8a .... 4. _____

5. Compensation and director fees of ALL shareholders. Add amounts in column K for each
   shareholder showing ownership in column E. Enter here and on C-8043, line 5 .... 5. _____

PART 3: SMALL BUSINESS CREDIT - See definition of active shareholder in the instruction booklet.

6. Compensation and director fees of active shareholders. Add amounts in column K for each
   active shareholder. Enter here and on C-8000C, line 7 or C-8044, line 11 .... 6. _____

7. Compensation and director fees of officers. Add amounts in column K for each officer who
   is not an active shareholder. Enter here and on C-8000C, line 8 or C-8044, line 11 .... 7. _____

Michigan Department of Treasury
(Rev. 7-04)

TEST FINAL
10/22/04

2004
C-8020

2004 MICHIGAN
SBT Penalty and Interest Computation for Underpaid Estimated Tax
Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID Number (FEIN) or TR Number

PART 1: ESTIMATED TAX REQUIRED FOR THE YEAR

3. Annual tax from C-8000, line 49, or from C-8044, line 15 .... 3. _____

4. Required estimate amount. Enter 85% of line 3. If last year's tax was
less than $20,000, enter the smaller of last year's tax or 85% of line 3 .... 4. _____

*See SBT instruction booklet for exceptions
to penalty and interest computation.*

	A.	B.	C.	D.
5. **ENTER THE PAYMENT DUE DATES**				
6. Divide amount on line 4 by 4, or by the number of quarterly returns required. If annualizing, enter the amount from Annualization worksheet, line 30				
CAUTION: Complete lines 8 - 15 one column at a time.				
7. Prior year overpayment used on quarterly return				
8. Amount paid on quarterly return or SUW return				
9. Enter amount, if any, from line 15 of the previous column				
10. Add lines 7, 8 and 9				
11. Add amounts on lines 13 and 14 of the previous column and enter the result here				
12. Subtract line 11 from line 10. If zero or less, enter zero. For column A only, enter the amount from line 10				
13. Remaining underpayment from previous period. If the amount on line 12 is zero, subtract line 10 from line 11 and enter the result here. Otherwise, enter zero				
14. UNDERPAYMENT. If line 6 is greater than or equal to line 12, subtract line 12 from line 6 and enter it here. Then go to line 8 of the next column. Otherwise, go to line 15				
15. OVERPAYMENT. If line 12 is larger than line 6, subtract line 12 from line 6 and enter it here. Then go to line 9 of next column				

PART 2: FIGURING THE INTEREST

	A.	B.	C.	D.
16. TOTAL UNDERPAYMENT. Add lines 13 and 14				
17. Enter the due date for the next quarter or the date the tax was paid, whichever is earlier. In column D, enter the earlier of the due date for the annual return or date the tax was paid				
18. Number of days from the due date of the quarter to the date on line 17				
19. Number of days on line 18 after 4/30/2004 and before 7/1/2004				
20. Number of days on line 18 after 6/30/2004 and before 1/1/2005				
21. Number of days on line 18 after 12/31/2004 and before 7/1/2005				
22. Number of days on line 18 after 6/30/2005 and before 1/1/2006				
23. Number of days on line 19 x x.x% (.058) x amount on line 16 / 366				
24. Number of days on line 20 x x.x% (.054) x amount on line 16 / 366				
25. Number of days on line 21 x x.x% (.05) x amount on line 16 / 366				
26. Number of days on line 22 x *% x amount on line16 / 366				
27. Underpayment of interest. Add lines 23 through 26				

28. **Interest Due.** Add line 27 columns A through D and enter the result here.
If not calculating penalty, enter on C-8000, line 56 or C-8044, line 22 .... 28. _____

*Interest rate will be set at 1% above the prime rate of interest for this period.

PART 3: FIGURING THE PENALTY

Federal Employer Identification Number _____

Compute penalty only if paid quarterly return(s) were not filed. Do not compute penalty for any quarter in which a timely paid estimated return was filed or there is a credit available from prior quarterly returns. Treasury will review the estimates filed and, if necessary, bill for the appropriate penalty.

		A.	B.	C.	D.
29.	Enter the amount from line 14				
30.	Enter the payment due dates from line 5				
31.	Enter the annual return due date or the date payment was made, whichever is earlier				
32.	Enter number of days from date on line 30 to date on line 31				
33.	If line 32 is greater than 0 but less than 61, multiply line 29 by 5% (.05)				
34.	If line 32 is greater than 60, but less than 91, multiply line 29 by 10% (.10)				
35.	If line 32 is greater than 90, but less than 121, multiply line 29 by 15% (.15)				
36.	If line 32 is greater than 120, but less than 151, multiply line 29 by 20% (.2)				
37.	If line 32 is greater than 150, multiply line 29 by 25% (.25)				
38.	Add lines 33 through 37				

39. Total Penalty. Add line 38 columns A through D .... 39. _____

40. Total Penalty and Interest. Add lines 28 and 39. Enter here and on C-8000, line 56 or C-8044, line 22 .... 40. _____

Annualization Worksheet

Complete this worksheet if liability is not evenly distributed throughout the year.

		A. First 3 Months	B. First 6 Months	C. First 9 Months	D. Full 12 Months
1.	Gross receipts				
2.	Business income				
3.	Compensation				
4.	Additions				
5.	Add lines 2 through 4				
6.	Subtractions				
7.	Tax base. Subtract line 6 from line 5				
8.	Apportionment percentage from C-8000H				
9.	Apportioned tax base. Multiply line 7 by line 8				
10.	Recapture of capital acquisition deduction from C-8000D				
11.	Business loss deduction				
12.	Statutory deduction, if available				
13.	Adjusted tax base. Add line 10 and subtract lines 11 and 12 from line 7 or 9, whichever applies				
14.	Reductions to tax base from C-8000S				
15.	Taxable amount. Subtract line 14 from line 13				
16.	Tax rate				
17.	Tax before credits. Multiply line 15 by line 16				
18.	Tax after Investment Tax Credit				
19.	Standard small business credit from C-8000C or C-8009				
20.	Subtract line 19 from line 18				
21.	Alternate tax from C-8000C, C-8044 or C-8009				
22.	Unincorporated/S Corporation credit				
23.	Other credits from C-8000C or C-8000MC				
24.	Net tax liability. Subtract lines 22 and 23 from line 20 or 21, whichever applies				
25.	Annualization ratios				
26.	Annualized tax. Multiply line 24 by line 25				
27.	Applicable percentage				
28.	Multiply line 26 by line 27				
29.	Enter the combined amounts of line 30 from all preceding columns				
30.	**ESTIMATE REQUIREMENTS BY QUARTER** Subtract line 29 from line 28. If less than zero, enter -0-. Enter here and on C-8020, line 6				

NOTE: Totals on line 30 must equal 85% of the current year tax liability on page 1, line 3.